



3013 (02-09-04)

ANNUAL REPORT

OF

Name: NEW BERLIN WATER UTILITY

Principal Office: 16450 W NATIONAL AVE
NEW BERLIN, WI 53151

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW BERLIN WATER UTILITY

Utility Address: 16450 W NATIONAL AVE
NEW BERLIN, WI 53151

When was utility organized? 11/29/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RALPH R CHIPMAN CPA

Title: ACCOUNTANT

Office Address:

3805 S CASPER DR
NEW BERLIN, WI 53151

Telephone: (414) 786 - 8610 EXT 577

Fax Number: (414) 786 - 6121

E-mail Address: RCHIPMAN@NEWBERLIN.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 8532

Fax Number: (608) 249 - 6622

E-mail Address: CPA@VIRCHOWKRAUSE.COM

Date of most recent audit report: 3/12/1999

Period covered by most recent audit: CALENDAR YEAR 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR LARRY R WILMS

Title: SUPERINTENDENT

Office Address:

16450 W NATIONAL AVE
NEW BERLIN, WI 53151

Telephone: (414) 786 - 7086

Fax Number: (414) 786 - 0792

E-mail Address: LWILMS@NEWBERLIN.ORG

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR THOMAS BULLERMAN, ALDERMAN
 - MR HAMID HASHEMIZADEH, DIRECTOR OF PUBLIC WORKS
 - MR TIM MURPHY
 - MR DAVID PATZER, ALDERMAN
 - MR TELESFORE WYSOCKI, ALDERMAN
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: WEPCO
333 W EVERETT RM A172
P.O. BOX 2046
MILWAUKE, WI 53201

Contact Person: DAVE GORTON

Title:

Telephone: (414) 221 - 3876

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 5/1/1992

Provide a brief description of the nature of Contract Operations being provided:

1 & 2 FAMILY RESIDENTIAL METER READING

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,005,350	2,840,160	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,343,926	1,285,441	2
Depreciation Expense (403)	539,990	514,493	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	674,100	648,875	5
Total Operating Expenses	2,558,016	2,448,809	
Net Operating Income	447,334	391,351	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	447,334	391,351	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	183,027	157,842	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	183,027	157,842	
Total Income	630,361	549,193	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	630,361	549,193	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	155,145	166,427	14
Amortization of Debt Discount and Expense (428)	9,868	9,214	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	61,652	75,116	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	226,665	250,757	
Net Income	403,696	298,436	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,477,994	3,179,558	20
Balance Transferred from Income (433)	403,696	298,436	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,881,690	3,477,994	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Wisconsin Local Gov't Investment Pool/MBIA Class Fund	182,770	5
Special Assessments	257	6
Total (Acct. 419):	183,027	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,005,350	0	0	0	3,005,350	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,793				1,793	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,003,557	0	0	0	3,003,557	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	378,774	52,840	431,614	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	14,551	1,836	16,387	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,443	939	7,382	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	55,615	(55,615)	0	18
All other accounts			0	19
Total Payroll	455,383	0	455,383	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	33,479,685	30,421,231	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,854,768	5,334,291	2
Net Utility Plant	27,624,917	25,086,940	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	27,624,917	25,086,940	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	245,386	27,236	8
Special Funds (125-128)	1,103,397	1,123,239	9
Total Other Property and Investments	1,348,783	1,150,475	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,189,652	1,997,324	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	589,627	567,136	15
Other Accounts Receivable (143)	32,374	87,941	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	57,835	70,601	18
Materials and Supplies (151-163)	0	0	19
Prepayments (165)	0	250	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,869,488	2,723,252	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	43,011	52,879	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	43,011	52,879	
Total Assets and Other Debits	31,886,199	29,013,546	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,815,242	2,203,990	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,881,690	3,477,994	28
Total Proprietary Capital	7,696,932	5,681,984	
LONG-TERM DEBT			
Bonds (221-222)	2,295,000	2,505,000	29
Advances from Municipality (223)	682,377	1,021,991	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,977,377	3,526,991	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	477,128	285,105	33
Payables to Municipality (233)	107,439	58,898	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	15,432	20,838	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	4,200	4,000	41
Total Current and Accrued Liabilities	604,199	368,841	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	392,988	444,863	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	392,988	444,863	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	20,214,703	18,990,867	49
Total Liabilities and Other Credits	31,886,199	29,013,546	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	32,056,430	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,423,255				7
Total Utility Plant	33,479,685	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,854,768	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	5,854,768	0	0	0	
Net Utility Plant	27,624,917	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	5,334,291				5,334,291	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	539,990				539,990	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,257				27,257	6
Accruals charged other						7
accounts (specify):						8
ALLOCATED TO TRANSPORTATIC	29,282				29,282	9
Salvage	703				703	10
Other credits (specify):						11
					0	12
Total credits	597,232	0	0	0	597,232	13
Debits during year						14
Book cost of plant retired	76,755				76,755	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	76,755	0	0	0	76,755	19
Balance End of Year	5,854,768	0	0	0	5,854,768	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)		0 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 ADVANCE FROM MUNICIPALITY	3,506	428	3,213	1
1991 REVENUE BONDS	4,827	428	38,213	2
1993 ADVANCE FROM MUNICIPALITY	478	428	0	3
1997 ADVANCE FROM MUNICIPALITY	1,056	428	1,585	4
Total			43,011	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,203,990	1
Changes during year (explain):		
City Contribution from TIF #2	1,611,252	2
Balance end of year	<u><u>3,815,242</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	10/01/1991	12/01/2006	5.65%	2,295,000	1
Total Bonds (Account 221):				2,295,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>2,295,000</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1983 ADVANCE	03/01/1983	12/01/1999	10.25%	25,822	1
1990 ADVANCE	03/01/1990	12/01/1999	6.75%	46,600	2
1991 ADVANCE	03/01/1991	12/01/2000	5.50%	334,755	3
1997 ADVANCE	03/01/1997	12/01/2001	4.50%	170,000	4
1979 ADVANCE	03/01/1979	12/01/1999	7.25%	105,200	5
Total for Account 223				682,377	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	674,100	2
Charged electric department expense		3
Charged sewer department expense	9,460	4
Other (explain):		
Social Security Capitalized	528	5
Total Accruals and other credits	684,088	
Taxes paid during year:		
County, state and local taxes	648,899	6
Social Security taxes	31,285	7
PSC Remainder Assessment	3,904	8
Other (explain):		
NONE		9
Total payments and other debits	684,088	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BOND	13,014	155,145	156,160	11,999	1
Subtotal	13,014	155,145	156,160	11,999	
Advances from Municipality (223)					
1978 ADVANCE	0			0	2
1979 ADVANCE	1,255	14,412	15,062	605	3
1983 ADVANCE	403	4,627	4,829	201	4
1990 ADVANCE	1,023	11,529	12,280	272	5
1991 ADVANCE	1,718	20,616	20,616	1,718	6
1997 ADVANCE	3,375	9,918	12,656	637	7
1993 ADVANCE	50	550	600	0	8
Subtotal	7,824	61,652	66,043	3,433	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	20,838	216,797	222,203	15,432	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	18,990,867	0	0	0	0	18,990,867	1
Add credits during year:							
For Services	217,464					217,464	2
For Mains	871,869					871,869	3
Other (specify):							
HYDRANTS	111,480					111,480	4
WELL #3 CAPACITY UPGRADE-RCA FUNDS	23,023					23,023	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	20,214,703	0	0	0	0	20,214,703	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	245,386	2
Total (Acct. 124):	245,386	
Sinking Funds (125):		
REDEMPTION ACCOUNT	11,998	3
RESERVE ACCOUNT	383,760	4
Total (Acct. 125):	395,758	
Depreciation Fund (126):		
DEPRECIATION FUND	250,000	5
Total (Acct. 126):	250,000	
Other Special Funds (128):		
IMPACT FEES	457,639	6
Total (Acct. 128):	457,639	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	589,627	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	589,627	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,374	14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):		32,374
Receivables from Municipality (145):		
DELINQUENT UTILITY BILL ON TAX ROLL	45,226	17
ADJ YEAR END HYDRANT RENTAL TO ACTUAL	10,800	18
MISCELLANEOUS	1,809	19
Total (Acct. 145):		57,835
Prepayments (165):		
NONE		20
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):		0
Payables to Municipality (233):		
DECEMBER PAYROLL	46,330	26
CITY ENGINEERING CHARGES TO WATER	34,688	27
ADJ METER CHARGE TO SEWER TO ACTUAL	19,952	28
MISCELLANEOUS	6,469	29
Total (Acct. 233):		107,439
Other Deferred Credits (253):		
NONE		30
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	31,133,667	0	0	0	31,133,667	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	5,594,529	0	0	0	5,594,529	4
Customer Advances for Construction	418,926				418,926	5
Contributions in Aid of Construction	19,602,785	0	0	0	19,602,785	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,517,427	0	0	0	5,517,427	
Net Operating Income	447,334	0	0	0	447,334	8
Net Operating Income as a percent of Average Net Rate Base						
	8.11%	N/A	N/A	N/A	8.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,009,616	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,679,842	3
Other (Specify):		4
Total Average Proprietary Capital	6,689,458	
Net Income		
Net Income	403,696	5
Percent Return on Proprietary Capital	6.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 13, 1999

Mr. Ralph R. Chipman, CPA
New Berlin Water Utility
3805 South Casper Drive
New Berlin, WI 53151-5097

1998 Analytical Review DWCCA-4090-ELE

Dear Mr. Chipman:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,910,949	1
Total Sales of Water	2,910,949	
Other Operating Revenues		
Forfeited Discounts (470)	17,995	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	28,600	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	47,806	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	94,401	
Total Operating Revenues	3,005,350	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	432,275	9
Water Treatment Expenses (640-652)	161,343	10
Transmission and Distribution Expenses (660-678)	377,512	11
Customer Accounts Expenses (901-905)	65,933	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	306,863	14
Total Operation and Maintenance Expenses	1,343,926	
Other Operating Expenses		
Depreciation Expense (403)	539,990	15
Amortization Expense (404-407)		16
Taxes (408)	674,100	17
Total Other Operating Expenses	1,214,090	
Total Operating Expenses	2,558,016	
NET OPERATING INCOME	447,334	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	20	2,972	7,519	2
Industrial				3
Total Unmetered Sales to General Customers (460)	20	2,972	7,519	
Metered Sales to General Customers (461)				
Residential	6,953	586,008	1,467,619	4
Commercial	643	295,339	514,456	5
Industrial	169	106,328	180,087	6
Total Metered Sales to General Customers (461)	7,765	987,675	2,162,162	
Private Fire Protection Service (462)	315		102,722	7
Public Fire Protection Service (463)	1		604,800	8
Other Sales to Public Authorities (464)	22	19,084	33,746	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	8,123	1,009,731	2,910,949	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	604,800	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	604,800	
Forfeited Discounts (470):		
Customer late payment charges	17,995	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	17,995	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
SHARE OF BUILDING CHARGED TO SEWER UTILITY	16,200	8
RENT OF WATER TOWER SPACE	12,400	9
Total Rents from Water Property (472)	28,600	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	33,371	11
Other (specify):		
STANDBY WATER CHARGES	13,328	12
MISCELLANEOUS	1,107	13
Total Other Water Revenues (474)	47,806	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	259,486	17
Pumping Labor and Expenses (624)	53,651	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	30,741	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	88,397	25
Total Pumping Expenses	432,275	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	78,113	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	9,460	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	56,336	32
Maintenance of Water Treatment Equipment (652)	17,434	33
Total Water Treatment Expenses	161,343	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)	25,759	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	18,070	43
Maintenance of Transmission and Distribution Mains (673)	179,528	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	64,023	46
Maintenance of Meters (676)	15,457	47
Maintenance of Hydrants (677)	74,675	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	377,512	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	24,104	51
Customer Records and Collection Expenses (903)	40,036	52
Uncollectible Accounts (904)	1,793	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	65,933	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	80,962	56
Office Supplies and Expenses (921)	27,229	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	52,332	59
Property Insurance (924)	6,805	60
Injuries and Damages (925)	15,335	61
Employee Pensions and Benefits (926)	110,354	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,771	65
Rents (931)		66
Maintenance of General Plant (932)	7,075	67
Total Administrative and General Expenses	306,863	
 Total Operation and Maintenance Expenses	 1,343,926	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		648,899	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,460	2
Net property tax equivalent		639,439	
Social Security		31,285	3
PSC Remainder Assessment		3,904	4
Other (specify): NONE			5
SOCIAL SECURITY CAPITALIZED		(528)	6
Total tax expense		674,100	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202000				3
County tax rate	mills		2.706500				4
Local tax rate	mills		6.091400				5
School tax rate	mills		16.248400				6
Voc. school tax rate	mills		1.349400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.597700				10
Less: state credit	mills		2.613700				11
Net tax rate	mills		23.984000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.091400				14
Combined School Tax Rate	mills		17.597800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.689200				17
Total Tax Rate	mills		26.597700				18
Ratio of Local and School Tax to Total	dec.		0.890648				19
Total tax net of state credit	mills		23.984000				20
Net Local and School Tax Rate	mills		21.361312				21
Utility Plant, Jan. 1	\$	30,421,231	30,421,231				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	30,421,231	30,421,231				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	30,421,231	30,421,231				26
Assessment Ratio	dec.		0.998556				27
Assessed Value	\$	30,377,303	30,377,303				28
Net Local & School Rate	mills		21.361312				29
Tax Equiv. Computed for Current Year	\$	648,899	648,899				30
Tax Equivalent per 1994 PSC Report	\$	619,090					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	648,899					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,992		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	1,115,408	14,007	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	110,934		10
Other Water Source Plant (317)	16,692		11
Total Source of Supply Plant	1,248,026	14,007	
PUMPING PLANT			
Land and Land Rights (320)	48,699		12
Structures and Improvements (321)	446,824		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,039,290	26,023	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	30,215	14,827	20
Total Pumping Plant	1,565,028	40,850	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	48,037		23
Total Water Treatment Plant	48,037	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,889		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,992	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,129,415	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			110,934	10
Other Water Source Plant (317)			16,692	11
Total Source of Supply Plant	0	0	1,262,033	
PUMPING PLANT				
Land and Land Rights (320)			48,699	12
Structures and Improvements (321)			446,824	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,065,313	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			45,042	20
Total Pumping Plant	0	0	1,605,878	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			48,037	23
Total Water Treatment Plant	0	0	48,037	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,889	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,388,615		26
Transmission and Distribution Mains (343)	17,913,428	1,322,193	27
Fire Mains (344)	33,338		28
Services (345)	3,593,168	235,545	29
Meters (346)	886,939	119,975	30
Hydrants (348)	2,638,549	162,325	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	26,462,926	1,840,038	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	128,584		34
Office Furniture and Equipment (391)	17,320	1,623	35
Computer Equipment (391.1)	16,127	6,464	36
Transportation Equipment (392)	273,833	6,924	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	73,435	8,539	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	63,595		41
Communication Equipment (397)	6,973	3,836	42
SCADA Equipment (397.1)	307,020		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	886,887	27,386	
Total utility plant in service directly assignable	30,210,904	1,922,281	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	30,210,904	1,922,281	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,388,615 26
Transmission and Distribution Mains (343)			19,235,621 27
Fire Mains (344)			33,338 28
Services (345)			3,828,713 29
Meters (346)	76,755		930,159 30
Hydrants (348)			2,800,874 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	76,755	0	28,226,209
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			128,584 34
Office Furniture and Equipment (391)			18,943 35
Computer Equipment (391.1)			22,591 36
Transportation Equipment (392)			280,757 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			81,974 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			63,595 41
Communication Equipment (397)			10,809 42
SCADA Equipment (397.1)			307,020 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	914,273
Total utility plant in service directly assignable	76,755	0	32,056,430
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	76,755	0	32,056,430

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	265,789	2.94%	32,999	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	31,663	2.00%	2,219	6
Other Water Source Plant (317)	459	5.50%	918	7
Total Source of Supply Plant	297,911		36,136	
PUMPING PLANT				
Structures and Improvements (321)	174,499	2.43%	10,858	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	561,056	5.00%	52,615	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	14,221	4.29%	1,614	15
Total Pumping Plant	749,776		65,087	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	37,086	6.67%	3,204	17
Total Water Treatment Plant	37,086		3,204	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	406,568	1.86%	25,828	19
Transmission and Distribution Mains (343)	1,706,045	1.10%	204,320	20
Fire Mains (344)	3,764	1.10%	367	21
Services (345)	930,317	2.09%	77,559	22
Meters (346)	234,789	6.00%	54,513	23
Hydrants (348)	450,456	1.85%	50,315	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,731,939		412,902	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					298,788	4
315					0	5
316					33,882	6
317					1,377	7
	0	0	0	0	334,047	
321					185,357	8
322					0	9
323					0	10
324					0	11
325					613,671	12
326					0	13
327					0	14
328					15,835	15
	0	0	0	0	814,863	
331					0	16
332					40,290	17
	0	0	0	0	40,290	
341					0	18
342					432,396	19
343					1,910,365	20
344					4,131	21
345					1,007,876	22
346	76,755		703		213,250	23
348					500,771	24
349					0	25
	76,755	0	703	0	4,068,789	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	43,061	2.27%	2,919	26
Office Furniture and Equipment (391)	15,439	10.00%	1,813	27
Computer Equipment (391.1)	5,238	25.00%	4,840	28
Transportation Equipment (392)	134,650	10.56%	29,282	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	30,916	10.00%	7,770	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	42,495	6.07%	3,860	33
Communication Equipment (397)	4,920	9.09%	651	34
SCADA Equipment (397.1)	240,860	9.09%	28,065	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	517,579		79,200	
Total accum. prov. directly assignable	5,334,291		596,529	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,334,291		596,529	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					45,980	26
391					17,252	27
391.1					10,078	28
392					163,932	29
393					0	30
394					38,686	31
395					0	32
396					46,355	33
397					5,571	34
397.1					268,925	35
398					0	36
399					0	37
	0	0	0	0	596,779	
	76,755	0	703	0	5,854,768	
					0	38
	76,755	0	703	0	5,854,768	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			87,839	87,839	1
February			84,281	84,281	2
March			88,206	88,206	3
April			82,529	82,529	4
May			102,913	102,913	5
June			106,613	106,613	6
July			139,323	139,323	7
August			106,510	106,510	8
September			103,837	103,837	9
October			91,989	91,989	10
November			89,881	89,881	11
December			85,958	85,958	12
Total for year	0	0	1,169,879	1,169,879	
Less: Measured or estimated water used in main flushing and water treatment during year				76,031	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,093,848	16
Less: Water sold				1,009,731	17
Losses and unaccounted for				84,117	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				6,388	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				2,224	24
Date of minimum: 3/12/1998					25
Total KWH used for pumping for the year				3,891,472	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FOREST VIEW	1	1,500	12	159,408	Yes	1
WESTRIDGE	10	345	14	0	No	2
GLEN PARK	2	335	10	187,005	Yes	3
ROGERS DR	3	1,800	15	595,945	Yes	4
GREENRIDGE	4	1,650	12	265,021	Yes	5
REGAL MANOR MAIN	5	1,700	12	684,715	Yes	6
REGAL MANOR AUXILIARY	6	325	10	0	No	7
NATIONAL AVE	7	2,018	15	516,241	Yes	8
VALLEY VIEW EAST	8	1,984	10	582,000	Yes	9
VALLEY VIEW WEST	9	342	8	214,810	Yes	10

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	11	1
Location	WELL #1	WELL #3	WELL #3	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	BYRON JACKSON	F/M	BYRON JACKSON	5
Year Installed	1993	1966	1998	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,200	900	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	US MOTOR	US MOTORS	9 10
Year Installed	1993	1997	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	13	14	14
Location	WELL #3	WELL#4	WELL #4	15
Purpose	S	P	B	16
Destination	D	R	D	17
Pump Manufacturer	F/M	BYRON JACKSON	TAIT	18
Year Installed	1966	1991	1966	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	600	600	21
Pump Motor or Standby Engine Mfr	WAUKESHA	BYRON JACKSON	US MOTOR	22 23
Year Installed	1966	1990	1995	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	180	125	50	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	15	16	17	1
Location	WELL #4	WELL #4	WELL #5	2
Purpose	B	S	P	3
Destination	D	D	D	4
Pump Manufacturer	TAIT	BERKELEY	BYRON JACKSON	5
Year Installed	1966	1966	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	600	350	550	8
Pump Motor or Standby Engine Mfr	US MOTOR	WAUKESHA	BYRON JACKSON	9 10
Year Installed	1995	1966	1996	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	50	25	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18	19	2	14
Location	WELL #7	WELL #7	WELL #1	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	BYRON JACKSON	DEMING	AMERICAN	18
Year Installed	1975	1995	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,600	450	21
Pump Motor or Standby Engine Mfr	BYRON JACKSON	US MOTOR	US MOTOR	22 23
Year Installed	1975	1996	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	75	30	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	20	21	22	1
Location	WELL #7	WELL #7	WELL #8	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DEMING	LAYNE	BYRON JACKSON	5
Year Installed	1995	1992	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	1,600	970	1,375	8
Pump Motor or Standby Engine Mfr	US MOTOR	GE	BYRON JACKSON	10
Year Installed	1996	1992	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	23	24	25	14
Location	WELL #8	WELL #8	WELL #8	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEABODY	PEABODY	AURORA	18
Year Installed	1984	1984	1984	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,250	1,250	50	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALOOR	23
Year Installed	1984	1984	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	2	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	26	27	28	1
Location	WELL #8	WELL #9	WELL #10	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	AURORA	GOULDS	LAYNE	5
Year Installed	1984	1994	1998	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	550	700	820	8
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	US MOTOR	9 10
Year Installed	1995	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3	4	5	14
Location	WELL #1	WELL #2	WELL #2	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	LAYNE	FLOWAY	18
Year Installed	1989	1997	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	450	300	350	21
Pump Motor or Standby Engine Mfr	US MOTOR	GE	GE	22 23
Year Installed	1990	1995	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	25	25	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	6	7	8	1
Location	WELL #2	WELL #2	WELL #3	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FLOWAY	FLOWAY	BYRON JACKSON	5
Year Installed	1966	1966	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	350	900	8
Pump Motor or Standby Engine Mfr	GE	GE	BYRON JACKSON	9 10
Year Installed	1995	1995	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	9			14
Location	WELL #3			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	F/M			18
Year Installed	1966			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US MOTOR			22 23
Year Installed	1997			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1968	1966	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	4	4	4	6
Total capacity in gallons	80,000	150,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6480	0.5760	1.4400	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	#4	#5	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1966	1972		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	4	0		6
Total capacity in gallons	290,000	0		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8600	0.7920	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#7	#8	CALHOUN TOWER #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1977	1984	1968	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	1	110	6
Total capacity in gallons	557,600	578,985	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	3.0170		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	VALLEY VIEW TOWER #2			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
		ET		4
Year constructed	1984			5
Primary material (earthen, steel, concrete, other)		STEEL		6
Elevation difference in feet (See Headnote 3.)		110		7
Total capacity in gallons	500,000			8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	4.000	600	0	0	0	600	1
P	T	4.000	162	0	0	0	162	2
M	T	6.000	71,009	0	0	0	71,009	3
P	T	6.000	150,790	1,486	0	0	152,276	4
M	T	8.000	52,124	0	0	0	52,124	5
P	T	8.000	246,656	7,441	0	0	254,097	6
M	T	10.000	252	0	0	0	252	7
P	T	10.000	16,297	0	0	0	16,297	8
M	S	12.000	157	0	0	0	157	9
M	T	12.000	32,441	0	0	0	32,441	10
P	T	12.000	59,475	4,669	0	0	64,144	11
M	S	16.000	250	0	0	0	250	12
M	T	16.000	97,502	10,246	0	0	107,748	13
P	T	16.000	6,151	0	0	0	6,151	14
Total Within Municipality			733,866	23,842	0	0	757,708	
Total Utility			733,866	23,842	0	0	757,708	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	6,697	0	0	0	6,697		1
M	1.250	468	183	0	0	651		2
M	1.500	22	3	0	0	25		3
M	2.000	184	2	0	0	186		4
M	3.000	15	0	0	0	15		5
P	4.000	28	6	0	0	34		6
M	4.000	9	0	0	0	9		7
M	6.000	9	0	0	0	9		8
P	6.000	37	9	0	0	46		9
M	8.000	61	0	0	0	61		10
M	10.000	4	0	0	0	4		11
M	12.000	1	0	0	0	1		12
M	16.000	1	0	0	0	1		13
Total Utility		7,536	203	0	0	7,739	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,313	235	70	(21)	7,457	168	1
0.750	45	0	0	2	47	0	2
1.000	235	20	4	3	254	10	3
1.250	2	0	0	1	3	0	4
1.500	229	0	92	(7)	130	24	5
2.000	176	11	74	(3)	110	14	6
3.000	19	0	0	(1)	18	0	7
4.000	4	1	0	0	5	0	8
6.000	1	0	1	0	0	0	9
Total:	8,024	267	241	(26)	8,024	216	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,008	293	66	2	7	81	7,457	1
0.750	13	10	5	0	1	18	47	2
1.000	2	204	31	3	0	14	254	3
1.250	0	1	1	0	0	1	3	4
1.500	0	80	38	3	2	7	130	5
2.000	0	64	23	8	1	14	110	6
3.000	0	6	4	3	0	5	18	7
4.000	0	3	1	1	0	0	5	8
6.000	0	0	0	0	0	0	0	9
Total:	7,023	661	169	20	11	140	8,024	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,731	66			1,797	2
Total Fire Hydrants	1,731	66	0	0	1,797	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	1,797
Number of distribution system valves end of year:	1,800
Number of distribution valves operated during year:	1,031

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 631 - (12,714) THE ANTICIPATED REPAIRS TO STRUCTURES WERE NOT COMPLETED IN 1998 AND WERE MOVED TO 1999.

A/C 633 - (51,097) THE MAJORITY OF PUMPING EQUIPMENT REPAIRS & MAINTENANCE WERE COMPLETED OVER THE PAST THREE YEARS. REMAINING PUMP REPAIRS ARE PROPOSED TO BE COMPLETED IN 1999.

A/C 651 - +28,040 THE UTILITY IS IN THE PROCESS OF COMPLETING UPGRADES TO EXISTING FACILITIES. THE INCREASE IN EXPENSE WAS FOR REPAIRS & MAINTENANCE TO BRING BUILDINGS UP TO CODE.

A/C 673 - +75,105 THE UTILITY OUTSOURCED VALVE REPAIRS/MAINTENANCE WORK AT AN INCREASED LEVEL. ALSO, MORE VALVE EXERCISING WAS ACCOMPLISHED. THERE WAS A MAJOR STREET RECONSTRUCTION PROJECT THAT NECESSITATED WORK ON SYSTEM VALVES.

A/C 923 - +26,235 ADDITIONAL PROFESSIONAL TECHNICAL SERVICES WERE EMPLOYED FOR VARIOUS STUDIES AND ENGINEERING SERVICES ON EXISTING FACILITIES.

Water Mains (Page W-17)

Sunnyslope Road was assessed on a front foot basis, 2666ft 16", 544ft 8". Assessment deferred 3 years or until hook-up, interest free, 10 year payback. Grange Avenue was assessed on a front foot basis, 4820ft 16". Assessment deferred 5 years or until hook-up, interest free, 10 year payback. The balance of additions were developer funded projects.

Water Services (Page W-18)

Developer funded services are recorded at cost plus 15% engineering and administration. The following were developer additions:

#	\$		
1-1/4"	135	91,203	
4"	4	5,085	

The balance of additions were assessed to property owners. Services are assessed on an unit basis.

Meters (Page W-19)

METER ADJUSTMENTS DUE TO CORRECTION OF BEGINNING METER INVENTORY.